Notice: This document is a translation of the original Japanese document and is only for reference purposes. In the event of any discrepancy between this translated document and the original Japanese document, the latter shall prevail.



November 21, 2022

To whom it may concern

Company name Representative	Japan Best Rescue System Co., Ltd. Representative Director Mr. Nobuhiro Sakakibara	
	Stock code:2453 Prime market, Tokyo Stock Exchange Premier market, Nagoya Stock Exchange	
Inquiry	Director & Executive Officer Mr. Mitsuhiro Wakatsuki	

Notice Regarding Dividends of Surpluses

We shall hereby inform you that we shall submit the proposal on dividend of surplus based on the record date of September 30, 2022, which we resolved at the board of directors meeting held on today, to the 26th annual general meeting for shareholders which is scheduled to be held on December 22, 2022.

1. Details of Dividend

	Amount	Most recent forecast on dividend (announced on November 4, 2022)	Results for the previous fiscal year (dividend for the fiscal year ended September 2021)
Record date	September 30, 2022	Same as left	September 30, 2021
Dividends per share	JPY 9.00	Same as left	JPY 9.00
Total dividends	JPY 300 million	_	JPY 305 million
Effective date	December 23, 2022		December 27, 2021
Dividend resource	Retained earnings	_	Retained earnings

2. Background

Our company shall regard shareholders return as the most important issue in corporate management and have the basic policy of dividend to pay dividend at a rough indication of 50% payout ratio on stable and continuous basis while securing internal reserves necessary for future business expansion and strengthening financial standing.

Based on this policy, after a comprehensive consideration of the appropriate level of internal reserves required for sustained growth, we shall pay JPY 9.00 per share as the dividend for the fiscal year ended September 2022 in line with the latest dividend forecast.